

**AMENDMENTS TO THE CLAIMS:**

***Claims 1-20 (cancelled)***

21. (Currently amended) A method of soldering an enameled wire, comprising:  
irradiating a laser beam to an enameled wire that includes

- (i) a copper or copper alloy core wire,
- (ii) an insulating coated layer covering said core wire, said insulating coated layer being for efficiently absorbing said laser beam so as to be melted and stripped away upon absorbing said laser beam, and
- (iii) a melting layer covering said insulating coated layer,  
thereby melting and stripping away at least part of said insulating coated layer and soldering said core wire to a soldering portion having an empty space therebeneath.

***Claims 22-29 (cancelled)***

30. (Previously presented) An electro-acoustic transducer comprising:  
a plate having a central pole;  
a coil on said plate, said coil including an enameled wire having

- (i) a copper or copper alloy core wire,
- (ii) an insulating coated layer covering said core wire, said insulating coated layer being for efficiently absorbing a laser beam so as to be melted and stripped away upon absorbing the laser beam, and
- (iii) a melting layer covering said insulating coated layer;  
a magnet fixed on said plate;  
a diaphragm above said magnet and spaced from said central pole, said diaphragm having a magnetic material thereon;  
a molded resin body; and  
a terminal for connection to said enameled wire, said terminal having a soldering portion on an exterior thereof and being molded to said molded resin body,

wherein said molded resin body includes an empty space underneath at least a portion of said soldering portion.

31. (Previously presented) The electro-acoustic transducer according to claim 30, wherein said insulating coated layer is for efficiently absorbing the laser beam by comprising a colored resin.

32. (Previously presented) The electro-acoustic transducer according to claim 30, wherein said insulating coated layer is for efficiently absorbing the laser beam by comprising a material colored with a dye or pigment.

33. (Previously presented) The electro-acoustic transducer according to claim 30, wherein said insulating coated layer is for efficiently absorbing the laser beam by being non-transparent to the laser beam.

34. (Previously presented) The electro-acoustic transducer according to claim 30, wherein said insulating coated layer is for efficiently absorbing the laser beam by being of a color that has an absorption band corresponding to an oscillation wavelength of a laser used to generate the laser beam.

35. (Previously presented) The electro-acoustic transducer according to claim 30, wherein said insulating coated layer is for efficiently absorbing the laser beam by being for absorbing more of the laser beam than said melting layer is to absorb.

36. (Previously presented) The electro-acoustic transducer according to claim 30, wherein  
said insulating coated layer contacts said core wire.